

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEBRASKA

IN RE:)	
)	
FILING OF TAX RETURNS)	GENERAL ORDER No. 05-08
PURSUANT TO)	
11 U.S.C. § 521(e)(2)(A(i) and)	
11 U.S.C. § 1116(1)(A))	

IT IS HEREBY ORDERED, effective as to all Chapter 7 and Chapter 13 cases filed on or after October 17, 2005, that copies of the Federal income tax return required under applicable law (or at the election of the debtor, a transcript of such return) for the most recent tax year ending immediately before the commencement of the case and for which a Federal income tax return was filed, shall:

- (1) not be filed with the Court unless otherwise ordered;
- (2) be provided to the trustee at least seven (7) days before the date first set for the first meeting of creditors; and
- (3) be provided to any creditor that timely requests such a copy.

IT IS FURTHER ORDERED, in all Chapter 11 small business cases, Federal income tax returns shall not be filed with the Court unless otherwise ordered.

IF the debtor(s) fails to comply with section 3 in paragraph 1 listed above, the creditor shall abide by the following procedure. In order to obtain access to tax information required to be filed with the Bankruptcy Court under 11 U.S.C. § 521(f), an entity must:

- (1) File with the court a Request for Copy of Debtor's Tax Information, pursuant to 11 U.S.C. § 521(f), served on the debtor and debtor's counsel, if any.
- (2) Once the debtor files the Tax Documents with the court, in order to obtain access to the tax information the entity must file a Motion for Access to Tax Information which should include:
 - (a) a description of the movant's status in the case, which will allow the court to ascertain whether the movant may properly be given access to the requested tax information;
 - (b) a description of the specific tax information sought;
 - (c) a statement indicating why the information cannot be obtained by the movant from any other sources; and
 - (d) a statement showing a demonstrated need for the tax information.

The court limits notice of the Motion to Access Tax Information filed with the court to the debtor, the debtor's attorney, if any, the trustee and the U.S. Trustee. Neb. R. Bankr. P. 9013-1 applies to all motions, except those explicitly excluded by 9013-1. In the absence of a timely objection, no hearing on the motion will be held.

An order granting a motion for access to tax information prohibits secondary dissemination of the information other than to the movant's attorney. Sanctions may be imposed if the tax information is improperly used, disclosed or disseminated.

The court will serve via first-class U.S. mail a paper copy of the tax information to the movant, upon order of the court. The transmission of the tax information will be recorded on the court's docket.

DATED: October 14, 2005

/s/ Timothy J. Mahoney
Timothy J. Mahoney, Chief Judge